

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 694 Section 130 Ordinance Filing Deadlines; When Tax Rate Change Applies</b>
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**TITLE 86: REVENUE  
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 694  
NON-HOME RULE MUNICIPAL SERVICE OCCUPATION TAX**

**Section 694.130 Ordinance Filing Deadlines; When Tax Rate Change Applies**

- a) *Beginning January 1, 2014, if an ordinance or resolution imposing the tax under this Section, discontinuing the tax under this Section, or effecting a change in the rate of tax under this Section is adopted, a certified copy of that ordinance or resolution, together with a certification that the ordinance or resolution received referendum approval in the case of the imposition of or increase in the rate of the tax, shall be filed with the Department of Revenue, either:*
  - 1) *on or before the first day of May, whereupon the Department shall proceed to administer and enforce the ordinance as of the first day of July next following the adoption and filing; or*
  - 2) *on or before the first day of October, whereupon the Department shall proceed to administer and enforce the ordinance as of the first day of January next following the adoption and filing. [65 ILCS 5/8-11-1.1(b)]*
- b) For purposes of determining which tax rate applies, the date of the sale of service is deemed to be the date of the delivery, to the user, of the tangible personal property that the serviceman retransfers as an incident to service.

(Source: Amended at 39 Ill. Reg. 11527, effective July 29, 2015)